HOWARD COUNTY DEPARTMENT OF FINANCE



P.O. Box 3370

Ellicott City, Maryland 21041 ■ 410-313-4076

Division of Property Tax Accounting

FAX 410-313-4099 TDD 410-313-2323

Sec. 20.119A. Credit for surviving spouse of fallen law enforcement officers or rescue workers.

- (a) Definitions. In this section the following words have the meanings indicated.
- 1. (1) (i) "Dwelling" means real property that:
 - 1. Is the legal residence of a surviving spouse; and
 - 2. Is occupied by not more than 2 families.
 - (ii) "Dwelling" includes the lot or curtilage and structures necessary to use the real property as a residence.
 - (2) "Fallen law enforcement officer or rescue worker" means an individual who dies:
 - (i) As a result of or in the course of employment as a law enforcement officer; or
 - (ii) While in the active service of a fire, rescue, or emergency medical service, unless the death was a result of the individual's own willful misconduct or abuse of alcohol or drugs.
 - (3) "Surviving spouse" means a surviving spouse, who has not remarried, of a fallen law enforcement officer or rescue worker.
- (b) *Credit.* In accordance with Section 9-210 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit under this section against the county property tax imposed on a dwelling if the owner is a surviving spouse of a fallen law enforcement officer or rescue worker and:
 - (1) The dwelling was owned by the fallen law enforcement officer or rescue worker at the time of the fallen law enforcement officer or rescue worker's death;
 - (2) The fallen law enforcement officer or rescue worker or the surviving spouse was domiciled in the state as of the date of the fallen law enforcement officer or rescue worker's death and the dwelling was acquired by the surviving spouse within 2 years of the fallen law enforcement officer or rescue worker's death; or
 - (3) The dwelling was acquired after the surviving spouse qualified for a credit for a former dwelling under item (1) or (2) of this subsection, to the extent of the previous credit.
- (c) *Amount of Credit.* The amount of the tax credit is equal to 100% of the county property tax imposed on the dwelling.
- (d) *Term of Credit*. The tax credit continues until the surviving spouse remarries, without further application by the surviving spouse.
- (e) Application. A surviving spouse:
- (1) Is eligible for the tax credit beginning in the first taxable year after the date of the fallen law enforcement officer or rescue worker's death; and
- (2) Shall apply for the tax credit on or before September 30 in the taxable year for which the credit is requested to begin.
- (f) Administration:
- (1) The Director of Finance shall develop an application form and establish procedures to administer the tax credit established in this section.
- (2) Notwithstanding subsection (d) of this section, the Director of Finance may require an individual who receives a tax credit under this section to provide evidence of continued eligibility for the credit.

(C.B. 7, 2003, § 1; C.B. 52, 2003, § 1; C.B. 76, 2007, § 1)



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APPLICATION FOR TAX CREDIT FOR DWELLING OWNED BY SPOUSE OF FALLEN LAW ENFORCEMENT OFFICER OR EMERGENCY WORKER

Howard County Code Section 20-119A

The Annotated Code of Maryland, Tax-Property Article Section 9-210 provides for a property tax credit to be granted, upon application, on the dwelling owned by the surviving spouse of an individual who dies as a result of or in the course of employment as a law enforcement officer or while in the active service of a fire, rescue or emergency medical service. The amount of the credit is equal to 100% of the County Property Tax and continues for 5 years, without further application, providing evidence of continued eligibility is filed with the Director of Finance annually. Application shall be filed not later than September 30th in the first taxable year after the date of the Fallen Law Enforcement Officer or Emergency Worker's death or the first taxable year that spouse owns dwelling (HCC 20.119 (B)(2)).

Date of	f Application:		Prope.	rty Account Number: _			
Owner	's Name (Surviving Spo	ouse):					
Proper	ty Address:						
	nforcement Officer or Enf Death:						
I am re	questing the above tax c	credit on the basis of	of the following eligi	bility: (Check One)			
		Above dwelling was owned by the fallen Law Enforcement Officer or Emergency worker at the time of Law Enforcement Officer or Emergency worker's death.					
		worker's death and			Maryland at time of Law Eithin 2 years of date of dea		
Do	omiciled in Maryland	☐ Law Enfor	cement Officer or Er	nergency worker	\square Spouse	\square Both	
Address at date of death:				Date dwelling acquired:			
	Credit previously gran following:	nted on another pro	perty to be transferre	ed to this property. Plea	ase complete the		
Oı	riginal Property Account	t Number:	Original Propert	y Address:			
I under	rstand that I will be requi	ired to provide the	Director of Finance	an annual statement of	continued eligibility for thi	is tax credit.	
					Sign	ature of Owner	
spouse		oility that has been o	completed by the Chi	ef of the Law Enforcer	rement of Eligibility complement, Fire, Rescue or Emer r.		
			(Do Not Write Belo				
Tax Ye	ear 7 Tax		Assessi	nent t of Credit			
	ved:			t of Cicuit			
	roved:						
Reasor	n:						